

## CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

<b>I. (a) PLAINTIFFS</b> United States of America		<b>DEFENDANTS</b> Jaime V. Marrero, and Cheryl Marrero																													
(b) County of Residence of First Listed Plaintiff <i>(EXCEPT IN U.S. PLAINTIFF CASES)</i>		County of Residence of First Listed Defendant <i>(IN U.S. PLAINTIFF CASES ONLY)</i>																													
(c) Attorneys (Firm Name, Address, and Telephone Number) Erin F. Darden, U.S. Department of Justice, Tax Division PO Box 227, Washington, D.C. 20004 202-307-6501		Attorneys (If Known)																													
<b>II. BASIS OF JURISDICTION</b> <i>(Place an "X" in One Box Only)</i>		<b>III. CITIZENSHIP OF PRINCIPAL PARTIES</b> <i>(Place an "X" in One Box for Plaintiff and One Box for Defendant)</i>																													
<input checked="" type="checkbox"/> 1 U.S. Government Plaintiff	<input type="checkbox"/> 3 Federal Question <i>(U.S. Government Not a Party)</i>	Citizen of This State	<input type="checkbox"/> 1 <input checked="" type="checkbox"/> 1 Incorporated or Principal Place of Business In This State																												
<input type="checkbox"/> 2 U.S. Government Defendant	<input type="checkbox"/> 4 Diversity <i>(Indicate Citizenship of Parties in Item III)</i>	Citizen of Another State	<input type="checkbox"/> 2 <input checked="" type="checkbox"/> 2 Incorporated and Principal Place of Business In Another State																												
		Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3 <input checked="" type="checkbox"/> 3 Foreign Nation																												
<b>IV. NATURE OF SUIT</b> <i>(Place an "X" in One Box Only)</i>		Click here for: Nature of Suit Code Descriptions																													
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<b>V. ORIGIN</b> <i>(Place an "X" in One Box Only)</i>		<input type="checkbox"/> 1 Original Proceeding <input type="checkbox"/> 2 Removed from State Court <input type="checkbox"/> 3 Remanded from Appellate Court <input type="checkbox"/> 4 Reinstated or Reopened <input type="checkbox"/> 5 Transferred from Another District (specify) <input type="checkbox"/> 6 Multidistrict Litigation - Transfer <input type="checkbox"/> 8 Multidistrict Litigation - Direct File																													
<b>VI. CAUSE OF ACTION</b>		Cite the U.S. Civil Statute under which you are filing <i>(Do not cite jurisdictional statutes unless diversity)</i> 26 USC s. 7402 Brief description of cause Reduce federal tax assessments to judgment																													
<b>VII. REQUESTED IN COMPLAINT:</b>		<input type="checkbox"/> CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.	DEMAND \$ 260,329.00	CHECK YES only if demanded in complaint: JURY DEMAND: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																											
<b>VIII. RELATED CASE(S) IF ANY</b>		(See instructions): JUDGE DOCKET NUMBER																													
DATE 10/11/2018		SIGNATURE OF ATTORNEY OF RECORD <i>C. J. Marrero</i>																													
FOR OFFICE USE ONLY																															
RECEIPT #		AMOUNT	APPLYING IFFP	JUDGE																											
				MAG. JUDGE																											

## INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

## Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) **Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
- (b) **County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
- (c) **Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. **Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
  - United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
  - United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
  - Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
  - Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; NOTE: federal question actions take precedence over diversity cases.)
- III. **Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. **Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. **Origin.** Place an "X" in one of the seven boxes.
  - Original Proceedings. (1) Cases which originate in the United States district courts.
  - Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.
  - Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
  - Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
  - Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
  - Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
  - Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.

PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7. Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. **Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. Do not cite jurisdictional statutes unless diversity. Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. **Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
  - Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
  - Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. **Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

**Date and Attorney Signature.** Date and sign the civil cover sheet.

PD

18cv4407

UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

## DESIGNATION FORM

(to be used by counsel or pro se plaintiff to indicate the category of the case for the purpose of assignment to the appropriate calendar)

Address of Plaintiff: PO Box 227, Ben Franklin Station, Washington, D.C. 20044

Address of Defendant: 60 Falcon Drive Chalfont, PA 18914

Place of Accident, Incident or Transaction:

## RELATED CASE, IF ANY:

Case Number: \_\_\_\_\_ Judge: \_\_\_\_\_ Date Terminated: \_\_\_\_\_

Civil cases are deemed related when Yes is answered to any of the following questions:

1. Is this case related to property included in an earlier numbered suit pending or within one year previously terminated action in this court?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2. Does this case involve the same issue of fact or grow out of the same transaction as a prior suit pending or within one year previously terminated action in this court?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
3. Does this case involve the validity or infringement of a patent already in suit or any earlier numbered case pending or within one year previously terminated action of this court?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
4. Is this case a second or successive habeas corpus, social security appeal, or pro se civil rights case filed by the same individual?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

I certify that, to my knowledge, the within case  is /  is not related to any case now pending or within one year previously terminated action in this court except as noted above.

DATE 10/12/2018

\_\_\_\_\_  
Attorney-at-Law / Pro Se Plaintiff\_\_\_\_\_  
Attorney I.D. # (if applicable)

## CIVIL: (Place a V in one category only)

## A. Federal Question Cases:

1. Indemnity Contract, Marine Contract, and All Other Contracts  
 2. FELA  
 3. Jones Act-Personal Injury  
 4. Antitrust  
 5. Patent  
 6. Labor-Management Relations  
 7. Civil Rights  
 8. Habeas Corpus  
 9. Securities Act(s) Cases  
 10. Social Security Review Cases  
 11. All other Federal Question Cases  
 (Please specify): Tax

## B. Diversity Jurisdiction Cases:

1. Insurance Contract and Other Contracts  
 2. Airplane Personal Injury  
 3. Assault, Defamation  
 4. Marine Personal Injury  
 5. Motor Vehicle Personal Injury  
 6. Other Personal Injury (Please specify): \_\_\_\_\_  
 7. Products Liability  
 8. Products Liability – Asbestos  
 9. All other Diversity Cases  
 (Please specify): \_\_\_\_\_

## ARBITRATION CERTIFICATION

(The effect of this certification is to remove the case from eligibility for arbitration.)

Erin F. Darden, counsel of record or pro se plaintiff, do hereby certify

Pursuant to Local Civil Rule 53.2, § 3(c) (2), that to the best of my knowledge and belief, the damages recoverable in this civil action case exceed the sum of \$150,000.00 exclusive of interest and costs:  
 Relief other than monetary damages is sought.

DATE 10/12/2018

\_\_\_\_\_  
Attorney-at-Law / Pro Se Plaintiff\_\_\_\_\_  
Attorney I.D. # (if applicable)

NOTE: A trial de novo will be a trial by jury only if there has been compliance with F.R.C.P. 38

PJ

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

**CASE MANAGEMENT TRACK DESIGNATION FORM**

United States of America, : CIVIL ACTION

v. :

Jaimie and Cheryl Marrero : NO. *18cv4407*

In accordance with the Civil Justice Expense and Delay Reduction Plan of this court, counsel for plaintiff shall complete a Case Management Track Designation Form in all civil cases at the time of filing the complaint and serve a copy on all defendants. (See § 1:03 of the plan set forth on the reverse side of this form.) In the event that a defendant does not agree with the plaintiff regarding said designation, that defendant shall, with its first appearance, submit to the clerk of court and serve on the plaintiff and all other parties, a Case Management Track Designation Form specifying the track to which that defendant believes the case should be assigned.

**SELECT ONE OF THE FOLLOWING CASE MANAGEMENT TRACKS:**

- (a) Habeas Corpus – Cases brought under 28 U.S.C. § 2241 through § 2255. ( )
- (b) Social Security -- Cases requesting review of a decision of the Secretary of Health and Human Services denying plaintiff Social Security Benefits. ( )
- (c) Arbitration – Cases required to be designated for arbitration under Local Civil Rule 53.2. ( )
- (d) Asbestos – Cases involving claims for personal injury or property damage from exposure to asbestos. ( )
- (e) Special Management – Cases that do not fall into tracks (a) through (d) that are commonly referred to as complex and that need special or intense management by the court. (See reverse side of this form for a detailed explanation of special management cases.) ( )
- (f) Standard Management -- Cases that do not fall into any one of the other tracks. (X)

October 12, 2018  
Date  
202-307-6501

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IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA, )  
Plaintiff, ) Case No.  
v. )  
JAIMIE V. MARRERO and )  
CHERYL MARRERO, )  
Defendants. )

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**COMPLAINT FOR FEDERAL TAXES**

The United States of America brings this action at the request and with the authorization of the Chief Counsel for the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States to collect the federal income taxes, interest and penalties assessed against the defendants, Jaime and Cheryl Marrero for the 2006 and 2016 tax years. The United States alleges as follows:

**Jurisdiction and Venue**

1. This Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. § 7402(a).
2. Venue is proper in this district under 28 U.S.C. §§ 1391(b) and 1396 because the defendants reside within this Court's jurisdiction.

**Parties**

3. Plaintiff is the United States of America.
4. Defendant, Jaimie V. Marrero, is the taxpayer against whom the unpaid federal income tax liabilities at issue in this action are assessed. He resides in Chalfont, Pennsylvania within the jurisdiction of this Court.

5. Defendant, Cheryl Marrero, is the taxpayer against whom the unpaid federal income tax liabilities at issue in this action are assessed. She resides in Chalfont, Pennsylvania within the jurisdiction of this Court.

**Reduce Federal Income Tax Assessments to Judgment**

6. On the dates, in the amounts, and for the taxable periods set forth below, a delegate of the Secretary of the Treasury made federal income tax assessments against the defendants Jaimie and Cheryl Marrero as follows:

Tax Type	Tax Period Ending	Date of Assessment	Amount of Assessment	Outstanding Balance (as of 10/11/2018)
Income	12/31/2006	10/13/2008	\$155,701	\$245,500
Income	12/31/2016	11/27/2017	\$38,469	\$14,320
<b>Total</b>				<b>\$259,820</b>

7. Penalties and interest have accrued according to law on the unpaid balance of the assessments set forth in paragraph 6, and will continue to accrue until paid in full.

8. The defendants Jaime and Cheryl Marrero were given notice and demand for payment of the aforementioned tax assessments.

9. Despite such notice and demand, the defendants Jaime and Cheryl Marrero have failed or refused to fully pay the assessed tax liabilities described in paragraph 6.

10. On account of the assessments described in paragraph 6, the defendants Jaime and Cheryl Marrero are indebted to the United States in the amount of \$259,820 as of October 11, 2018 plus statutory additions, including interest pursuant to 28 U.S.C. § 1961(c)(1) and 26 U.S.C. § 6621(a)(2), accruing on and after that date until paid in full.

WHEREFORE, the United States of America requests:

- A. That the Court render judgment in favor of the United States and against the defendants Jaime and Chéryl Marrero for their unpaid federal income tax liabilities for the 2006 and 2016 tax years in the amount of \$259,820 as of October 11, 2018, plus statutory additions, including interest pursuant to 28 U.S.C. § 1961(c)(1) and 26 U.S.C. § 6621(a)(2), accruing on and after that date until paid, for the tax periods and in the amounts indicated above;
- B. That the Court award the United States its attorney's fees and costs incurred in this action; and
- C. That the Court grant the United States such other relief as it deems just and proper.

Date: October 11, 2018

WILLIAM M. MCSWAIN  
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Principal Deputy Assistant Attorney General



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